

RECEIVED &amp; INSPECTED

DEC 20 2005

FCC - MAILROOM

Office of the Secretary  
Federal Communications Commission  
Attention: CGB Room 3-B431  
445 12th Street SW  
Washington, DC 20554

### Petition for Exemption from Closed Captioning Requirements

#### Introduction

First United Methodist Church of Colorado Springs was founded in 1871 was was the first church in Colorado Springs. The Church has served the community and surrounding area since that time, with the church building be a downtown landmark. A Sunday morning bulletin is attached that reflects the nature and content of a typical service and program. The mission of the church has been determined by the Church Council and states:

*"The mission of First United Methodist Church supports our vision of creating a vital, Biblically based, Christ-like community. We believe spiritual health and vitality come to life when we love God and our neighbor. We affirm that love is best expressed when we are committed to the following values: quality, integrity, growth, variety, and passion. Our ministries present the Gospel of Christ and are intentionally and prayerfully designed to help people of all ages grow and mature in faith to serve the needs of the world."*

**Therefore, we will:** Join in a covenant of high expectation and high commitment. Provide a variety of quality worship experiences that glorify God. Practice authentic stewardship and generosity. Motivate and equip servant leaders for cross-cultural hands-on service. Nurture the continued spiritual growth of our community. Reach the local, national, and global communities with the life-changing Gospel of Christ."

First United Methodist Church broadcasts it's 11:00 am Sunday Worship live each Sunday. The program is "Sunday Celebration". The program is broadcast on a local station, UPN 57 and has been on the air locally for approximately 40 years, the program has always been produced by volunteers from the congregation.

Each program is one hour in length, airing weekly at 11:00 AM each Sunday, additionally we air a Christmas Eve Service each year at 5:00 PM, also one hour in length. For the reasons set forth below, First United Methodist Church hereby requests an undue burden

exemption from the closed captioning rules for Celebration Sunday, pursuant to § 79.1(f) of the Commission's rules.

### **Nature and Cost of Closed Captions**

Currently First United Methodist Church pays \$350.00 each week for the broadcast air time. We have investigated and explored the possibility of using closed caption in the past and understand that if we continue doing "live" television rather than tape delayed that our cost would more than double. As an alternative we have a sign language interpreter shown in an inset for the program. This does provide a means for the deaf to watch the program and follow along with the signer.

### **Impact on the Operation of the Program Provider**

As stated above our weekly costs for one hour of broadcast time on a local station is \$350.00. We have been told that to do live closed captioning would double our costs, plus we would have to install two more phone lines to accomplish the closed captioning. If we would be required to add the closed captioning it would mean the end of our broadcast. The church simply could not afford to stay on the air.

### **Financial Resources of the Program Provider**

First United Methodist Church is a tax exempt organization, (EIN 84-0485022) Internal Revenue Service letter is included. The main sources of income for the church is contributions for members and the main expenditures are salaries, facilities maintenance and ministry support. A copy of our budget for fiscal year 05/06 is included. Anticipated income is \$2,129,795.43. Under expenses you will note that we had budgeted \$58,896.49 for our TV broadcast. At the time the budget was approved we were hoping to add a full time staff position to coordinate the TV broadcast and oversee the volunteers. We have since had to eliminate that paid position

because of other budgetary restraints. Adding closed captioning would simply not be possible with the financial burden it would create.

### **Type of Operations of the Program Provider**

First United Methodist Church is a church and is a not for-profit provider of television programming? The church has reduced it's programming from two hours each week a year ago to one hour a week in the future because of the increase costs of air-time. As noted previously our program is locally produced and distributed only locally. Whereas we once broadcast to most of southern Colorado, we now are limited to a channel that only reaches the Colorado Springs metro area. There is much local support for our broadcast and are not re-broadcast but only shown live. We believe be should be exempt because our budget is below the \$3,000,000 threshold and providing closed captioning would surely place an unbearable financial burden on the church. Also, the program does not contain news, has no repeat value and the electronic newsroom technique is not available. Notwithstanding the applicability of the exemption, we have filed this petition in an abundance of caution and for the purpose of establishing certainty.

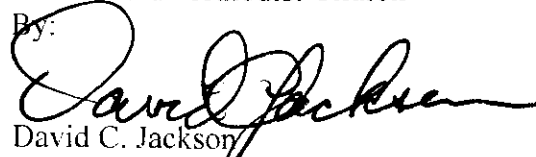
### **Conclusion**

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have a significant impact on Petitioner's operations. The Petitioner's type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under § 79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

Respectfully submitted,

First United Methodist Church

By:

A handwritten signature in black ink, appearing to read "David Jackson", written over the printed name.

David C. Jackson

Director of Administration

First United Methodist Church

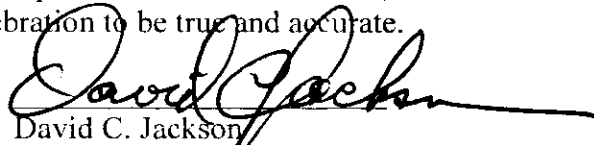
420 N. Nevada Ave

Colorado Springs, CO. 80903

719-471-8522

Dated: December 19, 2005

I, David C. Jackson, am Director of Administration for First United Methodist Church and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of First United Methodist Church in this matter, and, upon information and belief, believe the statements regarding our organization and Sunday Celebration to be true and accurate.

  
David C. Jackson

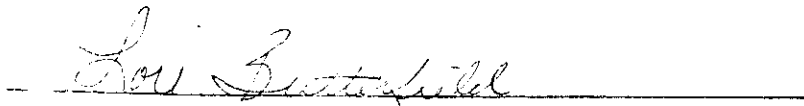
12-19-05  
Date

Attachments:

Schedule of Programing.

Church Bulletin, outlining content church service that is typical broadcast.

Church Budget for 05/06 budget year



MY COMMISSION EXPIRES 11-24-2007

Schedule of Programs provided by First United Methodist Church

Every Sunday morning at 11:00 AM

Once a year on Christmas Eve at 5:00 PM

December 18, 2001



**The Gift of Christmas**  
**The Gift of a Song**

WHERE HEAD  
& HEART WALK  
HAND IN HAND



## THIS WEEK AT FUMC...

### WOMEN

Join us for your girl's spiritual provided, childcare

### ECUMEN

ESM shelves cereal. We Christmas

### ONE-TIN

Project A volunteers volunteer meals to provide th

### CROSSFI

Crossfire 11:00 am

### FELLOWS

Sundays fr

### E-TEAM I

Wednesda

### SOUL FU

Wednesda

### FELLOWS

Wednesda

### SPECIAL

No Wedn January 1.

### KINGDO

Our Christi Our study throughout

### TELEVISIC

Our wonde call Jennie

Hospitalizat Ed Dill, Agn

### SUNDAY, DEC 18

|          |  |                       |
|----------|--|-----------------------|
| 7:45 am  | Nursery Care   | Nursery               |
| 8:00 am  | Sacred Concert Series Ticket Sales                         | Hospitality Center    |
| 8:00 am  | UMW Nut Sales  | Hospitality Center    |
| 9:00 am  | Library  |                       |
| 9:30 am  | Crossfire Youth Gathering - Sunday School for 7-12 graders | The Zone              |
| 9:15 am  | Chamber Singers  | Choir Room            |
| 9:30 am  | Children's Sunday School                                   | Kingdom City          |
| 9:30 am  | Pairs and Spares Sunday School Class                       | Room 234              |
| 9:30 am  | Bereans Sunday School Class                                | Room 135              |
| 9:30 am  | DUO Sunday School Class                                    | Parlor                |
| 9:30 am  | Early Believers Sunday School Class                        | Room 133              |
| 9:30 am  | Kerygma Sunday School Class                                | Room 233              |
| 9:30 am  | Odds & Ends Sunday School Class                            | Room 21               |
| 9:30 am  | Word and Life Sunday School Class                          | Room 231              |
| 10:30 am | Youth Fellowship & Fun at The Zone                         | The Zone              |
| 10:45 am | Discovery Sunday School Class                              | Room 235              |
| 10:45 am | Doing Life Together Sunday School Class                    | Room 232              |
| 10:45 am | Mountaineers Sunday School Class                           | Room 134              |
| 11:00 am | Sunday School for Youth - 7-12 graders                     | The Zone              |
| 11:00 am | Young Adults w/Children Sunday School Class                | Campbell Reading Room |
| 12:00 pm | Family Movie - Max Lucado's <i>Christmas Child</i>         | Theater               |
| 2:45 pm  | Youth Chorale  | Choir Room            |
| 3:45 pm  | Youth Singers  | Choir Room            |
| 5:30 pm  | Chapel Ringers   | Room 2                |
| 5:30 pm  | Celebration Ringers  | Handbell Room         |

### MONDAY, DEC 19

|         |                   |           |
|---------|-------------------|-----------|
| 8:30 am | Quilters          | Room 238  |
| 3:00 pm | Library           |           |
| 5:00 pm | Brass Rehearsal   | Sanctuary |
| 6:30 pm | Stephens Ministry | Parlor    |

### TUESDAY, DEC 20

|         |                        |                    |
|---------|------------------------|--------------------|
| 9:30 am | Companions in Christ   | Room 19            |
| 9:30 am | Banner Circle          | Room 134           |
| 7:00 pm | Church Council Meeting | Hospitality Center |

### WEDNESDAY, DEC 21

|          |                    |             |
|----------|--------------------|-------------|
| 10:30 am | Prayer Team        | Prayer Room |
| 1:00 pm  | Bridge Group       | Room 21     |
| 3:00 pm  | Library            |             |
| 6:30 pm  | Disciple III Class | Room 134    |
| 6:30 pm  | Disciple IV Class  | Room 133    |

### THURSDAY, DEC 22

|         |                           |               |
|---------|---------------------------|---------------|
| 6:20 pm | Chancel Ringers Rehearsal | Handbell Room |
| 6:30 pm | The Art of Holy Listening | Room 133      |
| 7:30 pm | Chancel Choir Rehearsal   | Choir Room    |

### FRIDAY, DEC 23

### SATURDAY, DEC 24

|          |                       |           |
|----------|-----------------------|-----------|
| 12:00 pm | Christmas Eve Service | Sanctuary |
| 3:00 pm  | Christmas Eve Service | Sanctuary |
| 5:00 pm  | Christmas Eve Service | Sanctuary |
| 7:30 pm  | Christmas Eve Service | Sanctuary |
| 9:00 pm  | Christmas Eve Service | Sanctuary |
| 11:00 pm | Christmas Eve Service | Sanctuary |

**PLEASE NOTE:** Only one combined Worship Service on Sunday, Dec. 25th at 10:00 am in the Sanctuary, and only one combined Worship Service on Sunday, January 1st at 10:00 am in the Sanctuary.



# Welcome...

We are glad you joined us for worship.

## First Time Guest?

Please stop by the Welcome Desk in the Hospitality Center and introduce yourself. Our Hospitality Hosts are ready to answer your questions, help you find your way around, and offer you a special gift.

## Membership Class

If you are interested in learning more about this church or want to begin the process for church membership, please watch for information about the next **First Discovery** classes led by Pastor Jessen. Registrations are preferred; please call 719-471-8522 x237. Childcare is available.

## Sunday Worship Services

7:30 am Early Riser – Informal Traditional (Chapel)

8:00 & 11:00 am Traditional (Sanctuary)

9:30 am Crossroads Contemporary (Sanctuary)

*Television Broadcast Notes: The 11:00 am service is broadcast live each week on UPN, channel 57 (cable 7).*

## Christian Education

Sunday School! classes for children, youth, and adults are available at 9:30 & 11:00 am. Nursery is available from 7:45 am - 12:15 pm. Stop by the Welcome Desk in the Hospitality Center for a detailed list of class times, current study topics, and classroom locations.

## Handicap Parking

Handicap parking spaces are available in the lot at the north end of the building at the St. Vrain entrance.

Bishop Warner H. Brown Jr.  
Bishop of the Denver Area  
bishop@bishopbrown.org  
303-733-3736

Rev. Steve Burnett  
District Superintendent  
steve@rmcunc.com  
719-481-6448

Senior Pastor  
Dr. Randy Jessen  
randy@fumc-cs.org  
Home: 719-260-1637

Associate Pastor  
Rev. Sandi Johnson  
sandi@fumc-cs.org

Pastor of Christian Education  
Rev. Jerry Hurst  
jerryh@fumc-cs.org

Pastor of Music & Arts  
Rev. Steve Harter  
steveh@fumc-cs.org

Director of Administration  
Mr. David Jackson  
davidj@fumc-cs.org

Director of Worship  
& Leadership Development  
Stefanie Hecht  
stefanieh@fumc-cs.org

Pastor of 7:30 am Chapel  
Bruce Phillips  
brucep@fumc-cs.org

John Wesley Ranch Managers  
David & Jeanne Barton  
jwranch@peoplepc.com

Finance Director  
Mrs. Lori Butterfield  
lorib@fumc-cs.org

Pastor of Velikiy Novgorod  
United Methodist Church  
Nataliya Chernova  
novgorod\_umc@mail.natm

# Today is Sunday, December 18, 2005

## Prelude

*Rejoice* - Mark Hayes  
George Tracy, Pianist; Edmund Ladouceur, Organist

## Welcome to Worship

**Randy Jessen**

## \*Hymn

*O Come, All Ye Faithful*, Hymnal, Page 234

## Anthem

(8:00) *O Come, O Come On Christmas Day* - arr. Patrick Liebergen  
Skye Miller, Flutist; Steve Harter, Director; Janice Kinsley, Accompanist  
(11:00) *Who is the Guest in the Stable?* - Williams/Martin  
Chancel Choir; Steve Harter, Director; Edmund Ladouceur, Accompanist

## Lighting of the Advent Candle

Luke 1:34-38

*Mary's Word of Blessing*  
(8:00) Chuck Baggs  
(11:00) Linda Anderson

## The Apostle's Creed

Hymnal, Page 881, Shared in Unison

## Pastoral Prayer

**Sandi Johnson**

## The Lord's Prayer

Our Father who art in heaven, hallowed be thy name,  
Thy kingdom come, thy will be done on earth as it is in heaven.  
Give us this day our daily bread;  
And forgive us our trespasses as we forgive those who trespass against us.  
And lead us not into temptation, but deliver us from evil,  
For thine is the kingdom, and the power and the glory forever. Amen.

## Offering Our Gifts

## Cffertory

(8:00) *Carol of the Bells (Traditional Ukrainian Carol)* - arr. Douglas E. Wagner  
Chapel Ringers; Janice Kinsley, Director  
(11:00) *The Jesus Gift* - Gilbert M. Martin  
Chamber Singers; Christa Hurst, Soloist; Steve Harter, Director; Janice Kinsley, Accompanist

## \*Doxology

*Praise God, from Whom All Blessings Flow*, Hymnal, Page 95  
Praise God, from whom all blessings flow;  
Praise Him, all creatures here below;  
Praise Him above, ye heavenly host;  
Praise Father, Son, and Holy Ghost. Amen.

## Hymn of Preparation

*Go, Tell it on the Mountain*, Hymnal, Page 251

## Scripture Reading

Luke 1:39-56, New Testament, Page 1013

## Message - The Gift of Christmas: The Gift of a Song

**Randy Jessen**

## \*Closing Hymn

*Joy to the World*, Hymnal, Page 246

## \*Benediction

## Sending Forth *Emmanuel, Emmanuel*

Emmanuel, Emmanuel, his name is called Emmanuel.  
God with us, revealed in us, his name is called Emmanuel.

## Postlude

*O Holy Night* - arr. Mark Hayes  
George Tracy, Pianist; Edmund Ladouceur, Organist

\* Indicates to please stand if able.

## **FIRST UNITED METHODIST CHURCH CONNECTIONS**

### **BAPTISMS**

Pastor Sandi Johnson discusses the nature and significance of baptism, answers questions, and schedules baptisms. Children are welcome! Please call Pastor Sandi Johnson with any questions or baptism needs. 719-471-8522 x208.

### **FIRST DISCOVERY - MEMBERSHIP CLASS**

Learn more about the church and membership by attending the First Discovery Class held each month. Please call Stefanie Hecht at 719-471-8522 x 237 to register or with questions.

### **PRAYER REQUESTS**

Locate the "Welcome" cards in the pew pockets in the Sanctuary and write your prayer requests on the back. Place the cards in the offering plate, or give them to one of our Hospitality Hosts at the Welcome Desk, so that our staff and Prayer Team can lift your concerns to God.

### **THE PRAYER CHAIN**

The Prayer Chain is comprised of members who are willing and eager to pray for your requests. To activate please call one of the following: Katherine Kemling 719-598-8833, Ann Daniel 719-473-9268.

### **PRAYER TEAM...**

meets each Wednesday at 10:30 am in the Prayer room. You are invited to come for a time of prayer.

### **NURSERY AVAILABILITY**

First United Methodist Church provides nursery care for infants through five-year-olds for all Worship Services and church-wide events. For information contact Jerry Hurst at 719-471-8522 x209.

### **BLOOD PRESSURE CHECKS**

The blood pressure checks will be done in the hallway where the northwest stairs are located, on the first floor by the parking lot.

### **THE GATE BOOKSTORE**

Are you tired of fighting the crowds when doing your Christmas shopping? Stop by THE GATE during the week for hassle-free shopping. In addition to Sunday's hours of 9:00 - 12:30 pm, THE GATE is open on Wednesdays from 2:00 - 7:30 pm and Thursdays from 4:00 - 7:30 pm. We have a great selection of Bibles, Christian living books, Christian classics, devotionals and stocking stuffers.

### **CHRISTMAS COOKIES NEEDED**

Just a reminder to keep bringing in those wonderful homemade cookies for the Christmas Eve hospitality! Contact Stefanie Hecht at 719-471-8522 x237 with any questions.

### **USHERS NEEDED FOR CHRISTMAS EVE SERVICES**

Following each service, please contact any usher. There will be a sign-up sheet available in the Narthex, or contact Warren Miller at 719-522-1198, Dick Hunter at 719-599-3306, or Stefanie Hecht at 719-471-8522 x237 to indicate which service time you would be available to usher.

### **RECURRING RESERVATIONS**

All recurring reservations are ending Saturday, December 31, 2005. Please renew your 2006 recurring reservations by e-mailing or calling Pam Lehmkuhl at [pamelal@fumc-cs.org](mailto:pamelal@fumc-cs.org) or 719-471-8522 x221.

### **CHRISTMAS EVE WORSHIP SERVICES**

Saturday, December 24, come worship with us at any of the following Christmas Eve services:

|          |  |
|----------|--|
| 12:00 pm | Youth Chorale and Celebration Ringers                          |
| 3:00 pm  | Children and their Families, Combined Children's Choir         |
| 5:00 pm  | Televised, Candlelight, Chancel Choir, and Monument Hill Brass |
| 7:30 pm  | Candlelight, Youth Singers, and Monument Hill Brass            |
| 9:00 pm  | Candlelight, Crossroads Contemporary Worship                   |
| 11:00 pm | Communion, Candlelight, Chancel Choir, and Monument Hill Brass |

### **INVITATION BOOKMARKS**

Please use the Christmas Eve bookmarks located in the pew pockets as tools to invite friends, family, neighbors, and co-workers to join us here at First United Methodist Church for our Christmas Eve Worship Services. You are encouraged to take as many as you like, but please use what you take. Bookmarks are also available at the Welcome Desk.

## **WOMEN'S MINISTRIES**

### **WOMEN AT THE WELL**

Join us Saturday, January 7<sup>th</sup> from 2-3:30 p.m. for "New Beginnings in the New Year." Bring your girlfriends, mothers, daughters, and granddaughters to join us for fellowship, desserts, spiritual inspiration, music, and fun. Come see what everyone's talking about. Childcare is provided, but *must* be reserved ahead of time. Call Erin Eilmes at 719-576-5300 to reserve childcare or for more information.

## **CARING MINISTRIES**

### **ECUMENICAL SOCIAL MINISTRIES**

ESM shelves need our assistance this holiday season! Please bring holiday food items, crackers, cereal. We received 428 items for the Thanksgiving holiday, let's make a huge impact for Christmas!

### **ONE-TIME VOLUNTEER OPPORTUNITY WITH PROJECT ANGEL HEART**

Project Angel Heart meals are delivered exclusively by a brigade of caring, compassionate volunteers every week. Here's your chance to join them for a wonderful one-time holiday volunteer opportunity! Groups of at least two drivers are needed December 23 and 30 to deliver meals to our clients who are living with life-threatening illness. Each volunteer group must provide their own vehicle, proof of current insurance and valid driver's license for the driver.

## **STUDENT MINISTRIES**

### **CROSSFIRE YOUTH GATHERING**

Crossfire Sunday School for 7-12 grades, Every Sunday from 9:30 -10:30 am and 11:00 am - noon in The Zone.

### **FELLOWSHIP IN THE ZONE**

Sundays from 10:30 - 11:00 am, a time for youth to gather and fellowship in The Zone.

### **E-TEAM HUDDLE**

Wednesdays from 6:30 - 7:00 pm in The Zone (Youth Leadership Team Meeting).

### **SOUL FUEL STUDY**

Wednesdays from 7:00 - 8:00 pm in The Zone (Jr. High Bible Study for 7-12).

### **FELLOWSHIP IN THE ZONE**

Wednesdays from 8:00 - 8:30 pm, a time for youth to gather and fellowship in The Zone.

### **SPECIAL NOTE**

No Wednesday night meeting on December 21. No Sunday School on December 25 or January 1. Please attend the combined 10:00 am worship.

## **CHRISTIAN EDUCATION**

### **KINGDOM CITY CHRISTMAS!**

Our Christmas session in Kingdom City is in full swing and runs through Christmas Sunday. Our study this year is Christmas Around the World. Be sure to bring your child every Sunday throughout Advent to be a part of this wonderful experience!

## **TELEVISION MINISTRY**

### **TELEVISION MINISTRY NEEDS YOU**

Our wonderful television ministry department needs your talent and help! If interested, please call Jennie Cox at 719-632-5723 for more information.

## **THOUGHTS AND PRAYERS**

### Hospitalizations

Ed Dill, Agnes Gonsalves, Ray Hunke, John Vayhinger

### Deaths

Pauline Ramsey

First United Methodist Church  
General Budget 2005 -2006

|  |                     |
|--|---------------------|
| <b>Total Receipts</b>                        | <b>2,129,795.43</b> |
| <b>Total United Methodist Apportionments</b> | <b>320,922.00</b>   |
| <b>Total Leadership Compensation</b>         | <b>556,729.58</b>   |
| <b>Total Administration</b>                  | <b>327,865.89</b>   |
| <b>Total Staff Support</b>                   | <b>80,781.93</b>    |
| <b>Total Ranch</b>                           | <b>101,250.16</b>   |
| <b>Total Property &amp; Maintenance</b>      | <b>502,313.87</b>   |
| <b>Total Missions</b>                        | <b>37,059.16</b>    |
| <b>Christian Education</b>                   |                     |
| <i>Adult \$4,693.09</i>                      |                     |
| <i>Young Adult \$426.64</i>                  |                     |
| <i>Older Adult \$426.64</i>                  |                     |
| <i>Youth \$10,607.41</i>                     |                     |
| <i>Children \$12,126.55</i>                  |                     |
| <i>Nursery \$15,350.64</i>                   |                     |
| <i>Singles \$341.32</i>                      |                     |
| <b>Total Christian Education</b>             | <b>43,972.30</b>    |
| <b>Total Lay Ministry</b>                    | <b>5,973.02</b>     |
| <b>Total Congregational Care</b>             | <b>4,266.45</b>     |
| <b>Total Worship</b>                         | <b>5,466.45</b>     |
| <b>Total Evangelism</b>                      | <b>26,453.51</b>    |
| <b>Total Broadcast</b>                       | <b>58,946.49</b>    |
| <b>Total Music &amp; Fine Arts</b>           | <b>57,794.63</b>    |
| <b>Total Operating Expenses</b>              | <b>2,129,795.43</b> |
| <b>Net Gain/Loss</b>                         | <b>0.00</b>         |



DO 74  
EIN 84-0485022

10-21

**Internal Revenue Service**  
**Washington, DC 20224**

Date:

In reply refer to:

FEB 18 1975

E:EO:T:R:1-2

The Rocky Mountain Conference  
of the United Methodist  
Church  
2200 South University  
Boulevard  
Denver, Colorado 80210

Dear Applicant:

On January 22, 1973, we ruled that you and your local churches were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

In a letter, dated October 16, 1974, addressed to the Council on Finance and Administration of the United Methodist Church, a/k/a The United Methodist Church and Its Affiliated Organizations we ruled that the Church and Its Affiliated religious organizations, on the list submitted, were exempt from Federal income tax under section 501(c)(3) of the Code. We further classified the Church and Its Affiliated Organizations as organizations that were not private foundation as defined in section 501(a) of the Code, because they were organizations described in sections 509(a)(1) and 170(b)(1)(A)(i).

Because you and your local churches are now included in the group ruling issued to The United Methodist Church, our ruling letter of January 22, 1973, is hereby superseded.

You should advise each of your local churches of this ruling.

Your key District Director, Austin, Texas, is being advised of this action. Please keep this ruling in your permanent records.

Sincerely yours,

[[Signed]] Jeanne S. Gessay

Jeanne S. Gessay  
Chief, Rulings Section 1  
Exempt Organizations  
Technical Branch